

**SIKKIM**

**GOVERNMENT**



**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Tuesday 28<sup>th</sup> May, 2019**

**No. 228**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 14/2019 – State Tax**

**Dated: 7th March, 2019**

**NOTIFICATION**

In exercise of the powers conferred under the proviso to sub-section (1) of section 10 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereinafter referred to as the said Act), and in supersession of the notification no 8/2017- State Tax, dated the 30<sup>th</sup> June, 2017, published in the Gazette of Sikkim, Extraordinary, vide number 299, dated the 6<sup>th</sup> July, 2017, except as things done or omitted to be done before such supersession, the State Government, on the recommendations of the Council, hereby specifies that an eligible registered person, whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees, may opt to pay, in lieu of the tax payable by him under sub-section (1) of section 9 of the said Act, an amount of tax as prescribed under rule 7 of the Sikkim Goods and Services Tax Rules, 2017:

Provided that the said aggregate turnover in the preceding financial year shall be seventy-five lakh rupees in the case of an eligible registered person, registered under section 25 of the said Act, in any of the following States, namely: –

- (i) Arunachal Pradesh,
- (ii) Manipur,
- (iii) Meghalaya,
- (iv) Mizoram,
- (v) Nagaland,
- (vi) Sikkim,
- (vii) Tripura,
- (viii) Uttarakhand:

Provided further that the registered person shall not be eligible to opt for composition levy under sub-section (1) of section 10 of the said Act if such person is a manufacturer of the goods, the description of which is specified in column (3) of the Table below and falling under

the tariff item, sub-heading, heading or Chapter, as the case may be, as specified in the corresponding entry in column (2) of the said Table, namely:-

TABLE

Sl. No.	Tariff item, sub-heading, heading or Chapter	Description
(1)	(2)	(3)
1.	2105 00 00	Ice cream and other edible ice, whether or not containing cocoa.
2.	2106 90 20	Pan masala.
3.	24	All goods, i.e. Tobacco and manufactured tobacco substitutes.

*Explanation. –*

- (i) In this Table, “tariff item”, “sub-heading”, “heading” and “chapter” shall mean respectively a tariff item, sub-heading, heading and chapters as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
  - (ii) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975 (51 of 1975), including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.
2. This notification shall come into force on the 1<sup>st</sup> day of April, 2019.

**Dipa Basnet**  
**Secretary**  
**Commercial Taxes Division**  
**Finance, Revenue & Expenditure Deptt.**  
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